

OPINION
51-37

June 14, 1951 (OPINION)

COUNTIES

RE: Memorial Funds

Your letter of June twelfth calls for an interpretation of section 11-3201 1949 Supplement to N.D.R.C. 1943.

This section provides several sources of funds for the memorial fund created by section 11-3202 Supplement; among them are the following:

1. Funds out of the general fund of the county;
2. Funds which have been raised by taxation for memorial construction;
3. Funds to be raised by special annual levy for five years;
4. Private donations.

Clearly the memorial fund consists of moneys from all of these sources, or from any one or combination of two or more. This section specifically provides that the county "may use for such purpose (memorial construction) funds out of the general fund of such county, if there is sufficient money in said fund in conjunction with funds so donated or obtained by such levy and tax, and the proceeds of such levy, tax, and donations, together with the amount taken out of the general fund, shall be used solely for the purpose of erecting such memorial, * * *."

It is our opinion that your county may now use funds necessary for the memorial construction out of its general fund if funds are now available; and when the annual memorial levy for 1951 has been made, the county, if necessary to supply funds immediately needed, may issue certificates of indebtedness against such levy.

If money is taken from the general fund and the memorial is thereby completed, any moneys arising from such annual levies may be placed in the general fund to replace general funds used as above outlined.

Warrants may not be issued against the remaining permissible annual levies.

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